

1980

## c 213 Income Tax Act

Ontario

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### Bibliographic Citation

*Income Tax Act*, RSO 1980, c 213

### Repository Citation

Ontario (1980) "c 213 Income Tax Act," *Ontario: Revised Statutes*: Vol. 1980: Iss. 3, Article 74.

Available at: <http://digitalcommons.osgoode.yorku.ca/rso/vol1980/iss3/74>

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## CHAPTER 213

## Income Tax Act

## PART I—INTERPRETATION

## 1.—(1) In this Act,

Interpre-  
tation

1. “agreeing province” means a province that has entered into an agreement with the Government of Canada under which the Government of Canada will collect taxes payable under the income tax statute of that province and will make payments to that province in respect of the taxes so collected;
2. “amount” means money, rights or things expressed in terms of the amount of money or the value in terms of money of the right or thing;
3. “assessment” includes a reassessment;
4. “business” includes a profession, calling, trade, manufacture or undertaking of any kind whatsoever and includes an adventure or concern in the nature of trade but does not include an office or employment;
5. “collection agreement” means an agreement entered into under subsection 50 (1);
6. “corporation” includes an incorporated company and a “corporation incorporated in Canada” includes a corporation incorporated in any part of Canada before or after it became part of Canada;
7. “deputy head” means the Deputy Minister of Revenue, or, where a collection agreement is entered into, means the Deputy Minister of National Revenue for Taxation;
8. “employed” means performing the duties of an office or employment;
9. “employee” includes an officer;
10. “employer”, in relation to an officer, means the person from whom the officer receives his remuneration;

R.S.C. 1952,  
c. 148

11. "Federal Act " means the *Income Tax Act* (Canada);
12. "Federal Regulations" means the regulations made pursuant to the Federal Act;
13. "fiscal period" means a fiscal period determined in accordance with and for the purposes of the Federal Act;
14. "income tax statute" means, with reference to an agreeing province, the law of that province that imposes a tax similar to the tax imposed under this Act;
15. "individual" means a person other than a corporation, and includes a trust or estate as defined in subsection 104 (1) of the Federal Act;
16. "loss" means a loss as determined in accordance with and for the purposes of the Federal Act;
17. "Minister" means the Minister of National Revenue for Canada, but in any provision of the Federal Act that is incorporated by reference in this Act, unless a collection agreement has been entered into, a reference to the Minister shall be read and construed for the purposes of this Act as a reference to the Treasurer;
18. "permanent establishment" means permanent establishment as defined in the Federal Regulations;
19. "person", or any word or expression descriptive of a person, includes any body corporate and politic, and the heirs, executors, administrators or other legal representatives of such person, according to the law of that part of Canada to which the context extends;
20. "prescribed", in the case of a form or the information to be given on a form, means prescribed by order of the Provincial Minister, and, in any other case, means prescribed by regulation;
21. "province" does not include the Yukon Territory;
22. "Provincial Minister" means the Minister of Revenue;

23. "Receiver General for Canada" means the Receiver General for Canada, but in any provision of the Federal Act that is incorporated by reference in this Act, unless a collection agreement is entered into, a reference to the Receiver General for Canada shall be read and construed for the purposes of this Act as a reference to the Treasurer;
24. "regulation" means a regulation made under this Act;
25. "taxable income" means taxable income as determined in accordance with and for the purposes of the Federal Act subject to variation on objection or on appeal, if any, in accordance with the Federal Act;
26. "taxation year" means,
- i. in the case of an individual, a calendar year, and
  - ii. in the case of an estate or trust arising on death, notwithstanding subparagraph i, a taxation year as defined in paragraph 104 (23) (a) of the Federal Act,
- and, when a taxation year is referred to by reference to a calendar year, the reference is to the taxation year or years coinciding with, or ending in, that year;
27. "taxpayer" includes any person whether or not liable to pay tax;
28. "Treasurer" means the Treasurer of Ontario and Minister of Economics, or where a collection agreement is entered into, means,
- i. in relation to the remittance of any amount as or on account of tax payable under this Act, the Receiver General for Canada, and
  - ii. in relation to any other matter, the Minister. R.S.O. 1970, c. 217, s. 1 (1); 1971 (2nd Sess.), c. 1, s. 1 (2, 3); 1972, c. 1, s. 106; 1972, c. 100, s. 1; 1978, c. 76, s. 1.

Idem

(2) The expression "last day of the taxation year" shall, in the case of an individual who resided in Canada at any time in the taxation year but ceased to reside in Canada before the last day thereof, be deemed to be a reference to the last day in the taxation year on which he resided in Canada.

Idem

(3) The tax payable by a taxpayer under this Act or under Part I of the Federal Act means the tax payable by him as fixed by assessment or reassessment subject to variation on objection or on appeal, if any, in accordance with this Act or Part I of the Federal Act, as the case may be.

Idem

(4) For the purposes of this Act, except where they are at variance with the definitions contained in this section, the definitions and interpretations contained in or made by regulation under the Federal Act apply.

Idem

(5) In any case of doubt, the provisions of this Act shall be applied and interpreted in a manner consistent with similar provisions of the Federal Act. R.S.O. 1970, c. 217, s. 1 (2-5).

## PART II—INCOME TAX

### DIVISION A—LIABILITY FOR TAX

Income  
tax on  
individuals

**2.** An income tax shall be paid as hereinafter required for each taxation year by every individual,

- (a) who was resident in Ontario on the last day of the taxation year; or
- (b) who, not being resident in Ontario on the last day of the taxation year, had income earned in the taxation year in Ontario as defined in clause 3 (6)
- (b). 1971 (2nd Sess.), c. 1, s. 2.

### DIVISION B—COMPUTATION OF TAX

#### INDIVIDUAL INCOME TAX

Rate,  
individuals

**3.—(1)** The tax payable under this Act for a taxation year by an individual who resided in Ontario on the last day of the taxation year and had no income earned in the taxation year outside Ontario is the percentage of the tax payable under the Federal Act for that year specified in subsection (5).

Idem

(2) The tax payable under this Act for a taxation year by an individual,

- (a) who resided in Ontario on the last day of the taxation year but had income earned in the taxation year outside Ontario; or

- (b) who did not reside in Ontario on the last day of the taxation year but had income earned in the taxation year in Ontario,

is the amount that bears the same relation to the percentage of the tax payable under the Federal Act for that year specified in subsection (5) that his income earned in the taxation year in Ontario bears to his income for the year. R.S.O. 1970, c. 217, s. 3 (1, 2).

(3) In addition to the tax payable under subsections (1) and (2), an individual, other than a trust, who resided in Ontario on the 31st day of December, 1978 shall pay a tax for the 1978 taxation year equal to the amount deductible by him pursuant to any provision of the Federal Act based on paragraph 13 of the Notice of Ways and Means Motion to Amend the *Income Tax Act* (Canada) tabled in the House of Commons on April 10th, 1978. Federal abatement

(4) The tax payable under subsection (3) shall not be taken into consideration in determining the payments required to be made by section 12 or 13 or in determining any payment or deduction authorized by section 7. 1978, c. 20, s. 1. Instalment payments not affected

(5) For the purposes of this section, the percentage of the tax payable under the Federal Act to be used for computing the tax payable under this section is, Idem

- (a) 16 per cent in respect of the 1962 taxation year;
- (b) 17 per cent in respect of the 1963 taxation year;
- (c) 18 per cent in respect of the 1964 taxation year;
- (d) 21 per cent in respect of the 1965 taxation year;
- (e) 24 per cent in respect of the 1966 taxation year;
- (f) 28 per cent in respect of the 1967, 1968, 1969 and 1970 taxation years;
- (g) 27.5 per cent in respect of the 1971 taxation year;
- (h) 30.5 per cent in respect of the 1972, 1973, 1974, 1975 and 1976 taxation years; and
- (i) 44 per cent in respect of the 1977, 1978, 1979 and 1980 taxation years. R.S.O. 1970, c. 217, s. 3 (3); 1971 (2nd Sess.), c. 1, s. 3 (1); 1977, c. 6, s. 1 (1, 2); 1979, c. 15, s. 1; 1980, c. 25, s. 1.

(6) In this section,

- (a) "tax payable under the Federal Act" means the amount that, but for section 120 of the Federal Act, would be the tax payable by a taxpayer under Interpretation

Part I of that Act for the taxation year in respect of which the expression is being applied computed as if the taxpayer were not entitled to any deduction under section 122.1, 126 or 127 of that Act;

- (b) "income earned in the taxation year in Ontario" means the income earned in the taxation year in Ontario as determined in accordance with regulations made under paragraph 120 (4) (a) of the Federal Act;
- (c) "income earned in the taxation year outside Ontario" means income for the year minus income earned in the taxation year in Ontario;
- (d) "income for the year" means,
  - (i) in the case of an individual resident in Canada during part only of the taxation year in respect of whom section 114 of the Federal Act applies, the aggregate of,
    - (A) his income for the period or periods in the year referred to in paragraph 114 (a) of the Federal Act as determined in accordance with and for the purposes of the Federal Act, and
    - (B) his income for the portion of that year that is not included in the period or periods referred to in sub-subclause (A) computed under paragraphs 115 (1) (a), (b) and (c) of the Federal Act as though such portion of the year were the whole taxation year,
  - (ii) in the case of an individual not resident in Canada at any time in the taxation year, his income for the year as computed under paragraphs 115 (1) (a), (b) and (c) of the Federal Act, and
  - (iii) in the case of any other individual, his income for the year as determined in accordance with and for the purposes of the Federal Act. R.S.O. 1970, c. 217, s. 3 (4); 1971 (2nd Sess.), c. 1, s. 3 (3-5); 1972, c. 100, s. 2; 1978, c. 76, s. 2 (1).

Special  
table

(7) An individual who, under the Federal Act, pays tax computed in accordance with subsection 117 (6) thereof may, in lieu of the tax under subsection (1), pay a tax computed in accordance with a prescribed table which shall be prepared in accordance with the following rules:

1. The table shall be divided into ranges of amounts not exceeding \$10 each and specifying the tax payable on every amount taxable within each range.
2. The tax payable on amounts taxable within one of the ranges referred to in paragraph 1 shall be the amount in dollars and even tenths parts thereof that is nearest to the aggregate of the taxes otherwise payable under subsection (1) on the average of the highest and lowest amounts in the range. R.S.O. 1970, c. 217, s. 3 (5); 1971 (2nd Sess.), c. 1, s. 3 (6).

(8) Where an individual resided in Ontario on the last day of a taxation year and had income for the year that included income earned in a country other than Canada in respect of which any non-business-income tax was paid by him to the government of a country other than Canada, he may deduct from the tax payable by him under this Act for that taxation year an amount equal to the lesser of,

Foreign  
tax credit

- (a) the amount, if any, by which any non-business-income tax paid by him for the year to the government of such other country exceeds the amount claimed under the Federal Act as a deduction for that taxation year by virtue of subsection 126 (1) of that Act; or
- (b) that proportion of the tax otherwise payable under this Act for that taxation year that,
  - (i) the aggregate of the taxpayer's income from sources in that country,
    - (A) for that year, if section 114 of the Federal Act is not applicable, or
    - (B) if section 114 of the Federal Act is applicable, for the period or periods in the year referred to in paragraph (a) thereof,

on the assumption that,

- (C) no businesses were carried on by him in that country, and
- (D) no amount was deducted under subsection 91 (5) of the Federal Act in computing his income for the year,

is of,

- (ii) the taxpayer's income earned in Ontario,



(A) for the year, if section 114 of the Federal Act is not applicable, or

(B) if section 114 of the Federal Act is applicable, for the period or periods in the year referred to in paragraph (a) thereof,

minus any amounts deductible under section 110.1 or paragraph 111 (1) (b) or section 112 of the Federal Act for the year or such period or periods, as the case may be. 1971 (2nd Sess.), c. 1, s. 3 (7); 1976, c. 12, s. 1; 1977, c. 6, s. 1 (3).

#### Definitions

(9) For the purposes of subsection (8),

(a) the non-business-income tax paid by an individual to the government of a country other than Canada in respect of his income for a year is the non-business-income tax paid by him to the government of that country in respect of that year as computed under paragraph 126 (7) (c) of the Federal Act for the purposes of that Act; and

(b) the expressions "tax payable by him under this Act" and "tax otherwise payable under this Act" refer to the tax, other than any tax payable pursuant to subsection (3), calculated under this Act without the deduction authorized by subsection 7 (2) or (6). 1972, c. 146, s. 1 (2); 1975, c. 16, s. 1; 1978, c. 76, s. 2 (2).

#### Capital gains refund to mutual fund trust

(10) Where an amount is to be refunded to a trust in respect of a taxation year pursuant to section 132 of the Federal Act, the Minister shall, subject to subsection (11), at such time and in such manner as is provided for in section 132 of the Federal Act, refund to the trust an amount (in this section referred to as its "capital gains refund" for the year) equal to that proportion of the amount of the refund for the year calculated under subsection 132 (1) of the Federal Act that,

(a) the percentage obtained by multiplying the percentage referred to in subsection (5) for the year times the percentage referred to in paragraph 122 (3) (a) of the Federal Act for the year,

is of

(b) the percentage referred to in subparagraph 132 (4) (b) (i) of the Federal Act for the year.

(11) For the purpose of computing the capital gains refund under subsection (10) for a trust in respect of a taxation year, where the trust had income earned in the taxation year outside Ontario, the refund shall be that proportion of the capital gains refund for the year otherwise determined under subsection (10) that the trust's income earned in the taxation year in Ontario is of its income for the year. Income outside Ontario

(12) Instead of making a refund that might otherwise be made under subsection (10), the Minister may, where the trust is liable or about to become liable to make any payment under this Act, apply to that other liability the amount that would otherwise be refunded, and he shall notify the trust of that action. 1973, c. 21, s. 1. Application to other liability

## DIVISION C—SPECIAL CASES

### FARMERS, FISHERMEN

4:—(1) Where an individual whose chief source of income has been farming or fishing during a taxation year (in this section referred to as the "year of averaging") has filed an election in accordance with subsection 119 (1) of the Federal Act for the year of averaging, the tax payable under this Part for the year of averaging is an amount determined by the following rules: Averaging for farmers and fishermen

- (a) determine the amount (in this section referred to as the "average tax") for each year in the averaging period (which, in this section, has the meaning given to that expression under section 119 of the Federal Act) equal to the tax that would be payable under the Federal Act, within the meaning of section 3 of this Act, if the taxable income for the year were the average net income for the year within the meaning of paragraph 119 (1) (c) of the Federal Act;
- (b) determine the amount (in this section referred to as the "provincial tax") for each year in the averaging period equal to the tax that would be payable under this Part for the year if the tax that would be payable under the Federal Act for the year, within the meaning of section 3 of this Act, were the average tax for the year;
- (c) deduct from the aggregate of the provincial taxes as determined under clause (b) for the years in the

averaging period the aggregate of the taxes payable under this Part for the preceding years (which, in this section, has the meaning given to that expression under section 119 of the Federal Act),

and the remainder obtained under clause (c) is the tax payable under this Part for the year of averaging. R.S.O. 1970, c. 217, s. 5 (1); 1971 (2nd Sess.), c. 1, s. 5 (1-3).

*Idem* (2) Subsection (1) applies only in the case of an individual whose chief source of income throughout the averaging period was from farming or fishing. 1977, c. 6, s. 2,

*Idem* (3) For the purposes of this Act, where the tax payable by an individual under this Part for the year of averaging would, but for subsection (2), be an amount determined under subsection (1), the tax that would have been payable by the individual under the Federal Act for the year of averaging, within the meaning of section 3 of this Act, had no election been made by him under section 119 of the Federal Act for that year, shall be deemed to be the tax payable under the Federal Act by the individual for the year of averaging. R.S.O. 1970, c. 217, s. 5 (3); 1971 (2nd Sess.), c. 1, s. 5 (5).

*Idem* (4) Where this section, except subsection (3), is applicable to the computation of a taxpayer's tax for a taxation year and the aggregate of the taxes payable under this Part for the preceding years exceeds the aggregate of the provincial taxes as determined under clause (1) (b) for the years in the averaging period, the excess shall be deemed to be an overpayment made when the notice of assessment for the year of averaging was mailed.

*Idem* (5) The provisions of this Part relating to the assessment of tax, interest and penalties apply with necessary modifications to an assessment whereby, for the purposes of this section, it is determined by the Provincial Minister that no tax is payable under this Part for the year of averaging or that an overpayment has been made as described in subsection (4). R.S.O. 1970, c. 217, s. 5 (4, 5).

*Idem* (6) Where an election for a year of averaging filed under subsection 119 (1) of the Federal Act has been revoked by the taxpayer in accordance with subsection 119 (5) of the Federal Act, subsection (1) of this section is not applicable in determining the tax payable under this Part for the year of averaging. 1972, c. 100, s. 3.

## EXEMPTIONS

5. No tax is payable under this Act by any person for a period when that person was exempt from tax by virtue of subsection 149 (1) of the Federal Act, and any definitions or descriptions in the Federal Act applying to any such person apply with necessary modifications for the purposes of this Act unless otherwise provided. R.S.O. 1970, c. 217, s. 6; 1971 (2nd Sess.), c. 1, s. 6. Exemptions

6. Where the taxable income of an individual for a taxation year does not exceed \$1,680 or such other amount as is prescribed for a particular taxation year, no tax is payable under this Act by the individual for the taxation year. 1976, c. 12, s. 2; 1977, c. 6, s. 3. No tax payable in certain cases

7.—(1) In this section,

Interpre-  
tation

(a) “housing unit” includes any premises that an individual ordinarily occupies and inhabits as his residence in the taxation year, but does not include premises that are part of a chronic care facility or other similar institution that is prescribed, or that are part of any charitable institution, home for special care, home for the aged, public nursing home or private nursing home, except when such excluded premises are occupied and inhabited by an individual of a class prescribed for the purpose of this clause;

(b) “individual” does not include a trust or estate as defined in subsection 104 (1) of the Federal Act;

(c) “municipal tax” means,

(i) taxes for municipal and school purposes levied in respect of real property in Ontario that is assessed as residential or farm property,

(ii) taxes levied for local improvements to real property in Ontario,

(iii) taxes levied under the *Provincial Land Tax Act* or the *Local Roads Boards Act*, and R.S.O. 1980,  
cc. 399, 251

(iv) such other taxes or special rates as are prescribed in the regulations,

but "municipal tax" does not include any tax or rate that was payable prior to the 1st day of January, 1972;

(d) "occupancy cost" means,

(i) municipal tax paid in the taxation year in respect of a principal residence of the principal taxpayer or his spouse to the extent that such principal residence is beneficially owned by them or either of them or is held in trust for the use and occupation of them or either of them and their dependants as a principal residence, or

(ii) 20 per cent of,

A. municipal tax paid in the taxation year in respect of a principal residence that is not beneficially owned by the principal taxpayer and his spouse or either of them or is not held in trust for them or either of them and their dependants, but only to the extent that such municipal tax is included by the owner of such principal residence in computing his taxable income under the Federal Act for the taxation year, and

B. rent paid in the taxation year for occupation of a principal residence of the principal taxpayer where such rent is paid by or on behalf of the principal taxpayer or his spouse and is calculated to exclude all payments on account of meals or board and all payments of rent for occupation prior to the 1st day of January, 1980,

and does not include any amount included as the occupancy cost of an individual for the purpose of a grant under the *Ontario Pensioners Property Tax Assistance Act*;

R.S.O. 1980,  
c. 352

(e) "principal residence" means a housing unit in Ontario that was during the taxation year occupied by the principal taxpayer as his principal residence, and that is designated by the principal taxpayer in prescribed manner as a principal residence of his in the taxation year;

(f) "principal taxpayer" means an individual who, on the last day of the taxation year, occupies and

inhabits a principal residence except when that individual, on the last day of the taxation year, occupies and inhabits a principal residence with his spouse, in which case "principal taxpayer" means that spouse who has the higher taxable income for the taxation year, but "principal taxpayer" does not include any individual who on the last day of the taxation year was,

- (i) under the age of sixteen years,
- (ii) under the age of twenty-one years and residing in the principal residence of a principal taxpayer or his spouse either of whom claims such individual as a dependant in that taxation year,
- (iii) entitled to claim the exemption from tax granted in paragraph 149 (1) (a) or (b) of the Federal Act,
- (iv) an individual, or a member of the family of such individual, on active military service as a member of the armed forces of a country other than Canada and was not a Canadian citizen,
- (v) an individual who, by virtue of any agreement, convention or treaty entered into by Canada with another country, was not required to pay tax under the Federal Act, or
- (vi) an eligible person, as defined by the *Ontario Pensioners Property Tax Assistance Act*, or the spouse of such eligible person; R.S.O. 1980,  
c. 352
- (g) "recorded agent" means a person on record with the Commission on Election Contributions and Expenses as being authorized to accept contributions on behalf of a political party, constituency association or candidate registered under the *Election Finances Reform Act*; R.S.O. 1980,  
c. 134
- (h) "registered candidate" with respect to an election of a member or members to serve in the Assembly, means a person who has been registered as a candidate for such election by the Commission on Election Contributions and Expenses and whose name has not been deleted from the register of candidates maintained by the Commission with respect to such election;

R.S.O. 1980,  
c. 134

- (i) "registered constituency association" means a registered constituency association within the meaning given to that expression by the *Election Finances Reform Act*;
- (j) "registered party" means a registered party within the meaning given to that expression by the *Election Finances Reform Act*. 1972, c. 146, s. 2, *part*; 1973, c. 21, s. 2 (1-3); 1973, c. 153, s. 2 (1); 1975, c. 16, s. 3 (1, 2); 1980, c. 25, s. 2 (1-3).

**Tax  
credits**

(2) Every individual resident in Ontario on the last day of the taxation year may deduct from the tax otherwise payable by him under this Act the amount not in excess of \$500 by which the aggregate of the tax credits that are described in clauses (a) and (b) and to which he is entitled exceeds 2 per cent of his taxable income for the taxation year,

- (a) where the individual is a principal taxpayer, a tax credit equal to the sum of,
  - (i) the lesser of his occupancy cost for the taxation year or \$180, and
  - (ii) an amount equal to 10 per cent of his occupancy cost for the taxation year; and
- (b) a tax credit of an amount equal to 1 per cent of the total of those deductions that are authorized by section 109 of the Federal Act and that have been claimed by the individual entitled to claim them in his return filed in accordance with the Federal Act, but the tax credit described in this clause may not be claimed by an individual,
  - (i) who, on the last day of the taxation year, is an individual described in subclause (1) (f) (i), (iii), (iv) or (v),
  - (ii) with respect to whom any other taxpayer resident in Canada on the last day of the taxation year has, in computing his taxable income under the Federal Act, claimed in his return filed in accordance with that Act a deduction authorized by paragraph 109 (1) (a), (b), (d), (e), (f) or (g) of that Act for any portion of the taxation year, or
  - (iii) who, on the last day of the taxation year, is an individual entitled to receive in respect of the taxation year a grant under section 7 of the

*Ontario Pensioners Property Tax Assistance Act*. R.S.O. 1980,  
1973, c. 153, s. 2 (2); 1974, c. 91, s. 2 (1); 1975, c.  
16, s. 3 (3); 1976, c. 81, s. 2; 1980, c. 25, s. 2 (4-6).  
c. 352

(3) Where, by virtue of the application of section 6, an individual has no tax payable under this Act before making any deduction to which he is entitled under subsection (2) or (6), he shall, for the purpose of computing the deduction to which he is entitled under subsection (2), be deemed to have no taxable income. 1975, c. 16, s. 3 (4). Taxable  
income  
deemed nil

(4) Where, during the taxation year, the principal residence of a principal taxpayer is in a students' residence that is prescribed in the regulations, the occupancy cost for every principal taxpayer so resident shall be deemed to be \$25 for that portion of the taxation year during which a prescribed students' residence was the principal residence of the principal taxpayer. 1972, c. 146, s. 2, *part*; 1978, c. 11, s. 2 (1). Deemed  
occupancy  
cost for  
students

(5) Subject to subsection (12), where an individual dies in the taxation year having had a principal residence immediately before his death, and he or his spouse has paid any rental or municipal tax in relation to the principal residence, the legal representative of such deceased individual may claim from the tax otherwise payable under this Act for the portion of the taxation year during which the deceased lived the deduction that could have been claimed under subsection (2) in relation to the amount so paid by the deceased or by his spouse as if the deceased taxpayer had been the principal taxpayer in relation to such principal residence. 1972, c. 146, s. 2, *part*; 1974, c. 91, s. 2 (2). Deceased  
taxpayer's  
credit

(6) In respect of the aggregate of amounts (the aggregate of which amounts is hereafter in this subsection referred to as "the amount contributed") that are contributions for the purposes of the *Election Finances Reform Act*, and that are contributed in the taxation year by an individual to registered candidates at an election of a member or members to serve in the Assembly, to registered constituency associations or to registered parties, every individual resident in Ontario on the last day of the taxation year may deduct from the amount by which his tax payable under this Act for that taxation year calculated without reference to this section exceeds the amount of the deduction to which he is entitled under subsection (2) for the taxation year, Tax credit  
for election  
contributions

R.S.O. 1980,  
c. 134

(a) 75 per cent of the amount contributed if the amount contributed does not exceed \$100;

(b) \$75 plus 50 per cent of the amount by which the amount contributed exceeds \$100 if the amount



contributed exceeds \$100 and does not exceed \$550;  
or

(c) the lesser of,

(i) \$300 plus  $33\frac{1}{3}$  per cent of the amount by which the amount contributed exceeds \$550 if the amount contributed exceeds \$550, and

(ii) \$500,

provided that payment of each amount that is included in the amount contributed is proven by filing with the Minister receipts that are signed by a recorded agent of the registered candidate, registered constituency association or registered party, as the case may be, and that contain the information prescribed to be shown on such receipts. 1975, c. 16, s. 3 (5).

Application  
of refund

(7) The amount by which the deduction to which an individual is entitled under subsection (2) exceeds his tax payable under this Act for the taxation year calculated without reference to this section may be applied by the Treasurer to pay any,

(a) tax, interest or penalty owing by the individual for that or any prior taxation year under this Act, the income tax statute of any agreeing province, or the Federal Act; and

(b) contribution, penalty or interest owing by the individual for that or any prior taxation year as a result of payments required from him under the *Canada Pension Plan Act* (Canada); and

R.S.C. 1970,  
c. C-5

(c) premium, interest or penalty owing by the individual for that or any prior taxation year under the *Unemployment Insurance Act, 1971* (Canada),

1970-71-72,  
c. 48 (Can.)

and the part of the amount not so applied shall be paid to the individual. 1973, c. 21, s. 2 (4); 1973, c. 153, s. 2 (3).

Occupancy  
cost for  
two or more  
principal  
residences

(8) Where a principal taxpayer has occupied more than one principal residence in the taxation year, he shall, in calculating his occupancy cost, take into account only that portion of his total occupancy cost in the taxation year for each principal residence that is in the same ratio to his total occupancy cost in the taxation year for that principal residence as the number of days in the taxation year that the principal taxpayer occupied that principal residence is to the number of days for which such occupancy cost was paid for that principal residence, but no principal taxpayer shall claim occupancy cost for more than one principal residence during the same period of time. 1972, c. 146, s. 2, *part*.

(9) Where two or more principal taxpayers together occupy and inhabit the same principal residence in the taxation year, the occupancy cost thereof shall be allocated to each such principal taxpayer according to his beneficial ownership in the principal residence or according to the portion of the rent for the principal residence that was paid in respect of the occupation thereof by each such principal taxpayer in the taxation year, as the case may be. 1980, c. 25, s. 2 (7).

Joint  
occupation  
of principal  
residence

(10) Where a principal taxpayer or his spouse, instead of paying full rent for the occupation of their principal residence that is not owned by them or either of them, furnishes work or services to the owner or lessee of the principal taxpayer's principal residence, the value of the benefit that the principal taxpayer or his spouse receives from paying less than full rent may, for the purposes of determining the principal taxpayer's occupancy cost, be included by the principal taxpayer as part of the rent that he or his spouse has paid with respect to their principal residence, but the amount of such benefit may be so included only to the extent that the benefit is included as part of the income of the principal taxpayer or his spouse for that taxation year computed for the purpose of determining the tax payable under Part I of the Federal Act by either of them.

Imputed  
rent

(11) Notwithstanding clause (1) (f), if an individual occupies and inhabits with his spouse a principal residence on the last day of the taxation year, and,

Deemed  
principal  
taxpayer

- (a) if that individual and his spouse have the same amount of taxable income in the taxation year or have no taxable income in the taxation year, they may agree between them which of them shall claim the deduction permitted under subsection (2), and the individual thus agreed upon shall be deemed to be the principal taxpayer; and
- (b) if the individual and his spouse married in that taxation year, the spouse having the lower taxable income and not otherwise disqualified as a principal taxpayer under clause (1) (f) shall be deemed to be a principal taxpayer in respect of occupancy cost for a principal residence inhabited by that spouse in the taxation year and prior to the marriage, provided that such occupancy cost is not included in the occupancy cost of the other spouse. 1980, c. 25, s. 2 (8).

(12) For the purposes of this section,

Where no  
deduction  
may be made

- (a) where an individual or someone on his behalf is entitled to file returns under the Federal Act in respect of the individual's income for more than one

taxation year ending in the same calendar year, the deduction to which the individual may be entitled under subsections (2) and (6) may be claimed only with respect to that taxation year that ends on or next before the last day of the calendar year;

(b) no deduction under subsections (2) and (6) may be claimed in a return,

(i) filed pursuant to an election made under the provisions of subsection 70 (2), subsection 104 (23), or subsection 150 (4) of the Federal Act, or

(ii) filed on behalf of an individual by a trustee in bankruptcy pursuant to the provisions of paragraph 128 (2) (e) or (h) of the Federal Act;

and

(c) notwithstanding clause (a), where an individual is entitled to file returns under the Federal Act in respect of more than one taxation year ending in the same calendar year, the individual, with respect to the taxation year ending on or next before the last day of the calendar year may,

(i) in computing the amount of the tax credit described in clause (2) (a), determine his occupancy cost to be the amount that would be his occupancy cost for the whole of that calendar year excluding any portion of that occupancy cost so determined that has been taken into account by the spouse of that individual in computing the amount of the tax credit described in clause (2) (a) for that calendar year, and

(ii) compute the deduction to which he is entitled under subsection (6) as though the expression "the calendar year" were substituted for "the taxation year" where it first appears in that subsection. 1976, c. 12, s. 3.

Limitation  
on unclaimed  
deductions

(13) Where it is established to the Minister's satisfaction that, in respect of a particular taxation year, an individual was entitled to a deduction under subsection (2) exceeding the amount of the deduction allowed to him under subsection (2) for that taxation year, the amount of such excess (hereinafter called the "additional deduction") may be deducted from the individual's tax otherwise payable under this Act that is payable at the time of or next after the establishing of the amount of the additional deduction, and if the amount of the additional deduction, together with the amount of any deduction under subsection (2) to

which the individual is then entitled, exceeds the tax otherwise payable under this Act by the individual at the time of or next after the establishing of the amount of the additional deduction, the amount of such excess shall be paid to the individual by the Treasurer in accordance with subsection (7), provided that no claim to establish a deduction or an additional deduction under this section may be made after four years from the end of the particular taxation year with respect to which a deduction under subsection (2) could first have been made. 1974, c. 91, s. 2 (3); 1978, c. 11, s. 2 (2).

DIVISION D—RETURNS, ASSESSMENTS,  
PAYMENT AND APPEALS

RETURNS

8.—(1) A return for each taxation year for which a tax is payable under this Act shall, without notice or demand therefor, be filed with the Provincial Minister in prescribed form and containing prescribed information, Returns

- (a) in the case of a person who has died without making the return, by his legal representatives, within six months from the day of death;
- (b) in the case of an estate or trust, within ninety days from the end of the year;
- (c) in the case of any other person, on or before the 30th day of April in the next year, by that person or, if he is unable for any reason to file the return, by his guardian, curator, tutor, committee or other legal representative; or
- (d) in a case where no person described by clause (a) or (c) has filed the return, by such person as is required by notice in writing from the Provincial Minister to file the return, within such reasonable time as the notice specifies.

(2) Whether or not he is liable to pay tax under this Act for a taxation year and whether or not a return has been filed under subsection (1) or (3), every person shall, on demand by registered letter from the Provincial Minister, file, within such reasonable time as is stipulated in the registered letter, with the Provincial Minister in prescribed form and containing prescribed information a return for the taxation year designated in the letter. Return on demand

(3) Every trustee in bankruptcy, assignee, liquidator, curator, receiver, trustee or committee and every agent or other person administering, managing, winding up, controlling or otherwise dealing with the property, business, estate or income of a person who has not filed a return for a taxation year as required by this section shall file a return in pre- Trustees,  
etc.

scribed form for that year in respect of that person. R.S.O. 1970, c. 217, s. 7 (1-3).

Death of  
partner,  
proprietor

(4) Where a partner or an individual who is a proprietor of a business died after the close of a fiscal period but before the end of the calendar year in which the fiscal period closed, a separate return of the taxpayer's income as a member of the partnership or as a proprietor of the business, after the close of the fiscal period to the time of death may be filed and, if such a separate return is filed, the tax under this Part shall be paid on the taxpayer's income as such member or proprietor after the close of the fiscal period to the time of death as if that income were the income of another person. 1971 (2nd. Sess.), c. 1, s. 8.

#### ESTIMATE OF TAX

Estimate

9. Every person required by section 8 to file a return shall in the return estimate the amount of tax payable. R.S.O. 1970, c. 217, s. 8.

#### ASSESSMENT

Rules re  
assessment

10.—(1) The Provincial Minister shall, with all due despatch, examine each return required to be filed under this Act and assess the tax for the taxation year and the interest and penalties, if any, payable.

Idem

(2) After examination of a return, the Provincial Minister shall send a notice of assessment to the person by whom the return was filed.

Idem

(3) Liability for tax under this Act is not affected by an incorrect or incomplete assessment or by the fact that no assessment has been made. R.S.O. 1970, c. 217, s. 9 (1-3).

Idem

(4) The Provincial Minister may at any time assess tax, interest or penalties under this Act or notify in writing any person by whom a return for a taxation year has been filed that no tax is payable for a taxation year and may,

(a) at any time, if the taxpayer or person filing the return,

(i) has made any misrepresentation that is attributable to neglect, carelessness or wilful default or has committed any fraud in filing the

return or in supplying any information under this Act, or

- (ii) has filed with the Treasurer a waiver in prescribed form within four years from the day of mailing of a notice of an original assessment or of a notification that no tax is payable for a taxation year; and

- (b) within four years from the day referred to in subclause (a) (ii) in any other case,

reassess or make additional assessments or assess tax, interest or penalties as the circumstances require. 1971 (2nd Sess.), c. 1, s. 9 (1).

(5) Notwithstanding subsection (4), there shall not be included in computing the income of a taxpayer, for the purposes of any reassessment, additional assessment or assessment of tax, interest or penalties that is made after the expiration of four years from the day referred to in subclause (4) (a) (ii), any amount that was not included in computing his income for the purposes of an assessment of tax made before the expiration of four years from that day, and, Idem

- (a) in respect of which the taxpayer establishes that the failure so to include it did not result from any misrepresentation that is attributable to neglect, carelessness or wilful default or from any fraud in filing a return of his income or in supplying any information under this Act; or
- (b) that the taxpayer establishes cannot reasonably be regarded as relating to a matter specified in a waiver filed by the taxpayer with the Provincial Minister, in the form and within the time referred to in subsection (4), with respect to a taxation year to which the reassessment, additional assessment or assessment of tax, interest or penalties, as the case may be, relates. 1972, c. 100, s. 5.

(6) Where a collection agreement is entered into, notwithstanding that more than four years have elapsed since the day referred to in subclause (4) (a) (ii), the Minister shall reassess or make additional assessments, or assess tax, interest or penalties, as the circumstances require, where the tax payable under Part I of the Federal Act is reassessed. R.S.O. 1970, c. 217, s. 9 (5). Idem

Idem

(7) Where a taxpayer has filed the return required by section 8 for a taxation year and, within one year from the day on or before which he was required by section 8 to file the return for that year, has filed an amended return for the year claiming a deduction from income under section 111 of the Federal Act in respect of non-capital losses, net capital losses or restricted farm losses sustained in the taxation year immediately following that year, the Provincial Minister shall reassess the taxpayer's tax for the year. 1971 (2nd. Sess.), c. 1, s. 9 (2).

Idem

(8) The Provincial Minister is not bound by a return or information supplied by or on behalf of a taxpayer and, in making an assessment, may, notwithstanding a return or information so supplied or if no return has been filed, assess the tax payable under this Act.

Idem

(9) An assessment shall, subject to being varied or vacated on an objection or appeal under this Act and subject to a reassessment, be deemed to be valid and binding notwithstanding any error, defect or omission therein or in any proceeding under this Act relating thereto. R.S.O. 1970, c. 217, s. 9 (7-8).

## PAYMENT OF TAX

Deductions  
at source**11.—**(1) Every person paying,

- (a) salary or wages or other remuneration to an officer or employee;
- (b) a superannuation or pension benefit;
- (c) a retiring allowance;
- (d) an amount upon or after the death of an officer or employee, in recognition of his services, to his legal representative or widow or to any other person whatsoever;
- (e) an amount as a benefit under the *Unemployment Insurance Act, 1971* (Canada);
- (f) an amount as a benefit under a supplementary unemployment benefit plan;
- (g) an annuity payment;
- (h) fees, commissions or other amounts for services;

1970-71-72,  
c. 229 (Can.)

- (i) a payment under a deferred profit-sharing plan or a plan referred to in section 147 of the Federal Act as a revoked plan;
- (j) an adult training allowance under the *Adult Occupational Training Act* (Canada); R.S.C. 1970, c. A-2
- (k) a payment out of or under a registered retirement savings plan or a plan referred to in subsection 146 (12) of the Federal Act as an amended plan;
- (l) an amount as, on account of, or in lieu of payment of, or in satisfaction of proceeds of the surrender, cancellation or redemption of an income averaging annuity contract; or
- (m) a payment out of or under a registered retirement income fund,

at any time in a taxation year shall deduct or withhold therefrom such amount as is prescribed and shall, at such time as is prescribed, remit that amount to the Treasurer on account of the payee's tax for the year under this Act. R.S.O. 1970, c. 217, s. 10 (1); 1971 (2nd Sess.), c. 1, s. 10; 1977, c. 6, s. 4; 1978, c. 76, s. 3.

(2) Where amounts have been deducted or withheld under this section from the remuneration received by an individual in a taxation year, if the total of such amounts is equal to or greater than three-quarters of the tax payable for the year, he shall, on or before the 30th day of April in the next year, pay to the Treasurer the remainder of his tax for the year as estimated under section 9. Payment of remainder

(3) Where an amount has been deducted or withheld under subsection (1), it shall, for all the purposes of this Act, be deemed to have been received at that time by the person to whom the remuneration, benefit, payment, fees, commissions or other amounts were paid. R.S.O. 1970, c. 217, s. 10 (2-3). Effect of deduction

**12.—**(1) Every individual whose chief source of income is farming or fishing shall pay to the Treasurer, Farmers and fishermen

- (a) on or before the 31st day of December in each taxation year, two-thirds of,
  - (i) the amount estimated by him under section 9 to be his tax payable under this Act for the year, or
  - (ii) his tax payable under this Act for the immediately preceding year; and



- (b) on or before the 30th day of April in the next year the remainder of the tax as estimated under section 9. R.S.O. 1970, c. 217, s. 11 (1); 1975, c. 16, s. 4.

Idem, where  
collection  
agreement

(2) Where a collection agreement is entered into, an individual to whom subsection (1) applies shall pay an amount under clause (a) thereof computed in respect of the same year as the amount is computed that he is liable to pay under paragraph 155 (a) of the Federal Act. R.S.O. 1970, c. 217, s. 11 (2); 1971 (2nd Sess.), c. 1, s. 11.

All others

**13.**—(1) Every individual, other than one to whom subsection 11 (2) or section 12 applies, shall pay to the Treasurer,

- (a) on or before the 31st day of March, the 30th day of June, the 30th day of September and the 31st day of December, respectively, in each taxation year, an amount equal to one-quarter of,

(i) the amount estimated by him under section 9 to be his tax payable under this Act for the year, or

(ii) his tax payable under this Act for the immediately preceding year; and

- (b) on or before the 30th day of April in the next year, the remainder of the tax as estimated under section 9. R.S.O. 1970, c. 217, s. 12 (1); 1975, c. 16, s. 5 (1).

Idem, where  
collection  
agreement

(2) Where a collection agreement is entered into, an individual to whom subsection (1) applies shall pay an amount under clause (a) thereof computed in respect of the same year as the amount is computed that he is liable to pay under paragraph 156 (a) of the Federal Act. R.S.O. 1970, c. 217, s. 12 (2); 1971 (2nd Sess.), c. 1, s. 12.

Interpre-  
tation

(3) For the purposes of section 12 and this section, "tax payable under the Federal Act" for a taxation year has the meaning given that expression in clause 3 (6) (a), whether such taxation year is before or after the coming into force of this Act. R.S.O. 1970, c. 217, s. 12 (3).

When no  
instalment  
required

(4) Where no federal instalments are required pursuant to section 156.1 of the Federal Act, the requirements for payment by instalments under sections 12 and 13 of this Act are not applicable, and the individual shall on or before the 30th day of April next following the taxation year pay to

the Treasurer his estimated tax payable for that taxation year. 1975, c. 16, s. 5 (2).

**14.**—(1) The taxpayer shall, within thirty days from the day of mailing of the notice of assessment, pay to the Treasurer any part of the assessed tax, interest and penalties then remaining unpaid, whether or not an objection to or appeal from the assessment is outstanding. <sup>Payment of remainder</sup>

(2) Where, in the opinion of the Provincial Minister, a taxpayer is attempting to avoid payment of taxes, the Provincial Minister may direct that all taxes, penalties and interest be paid forthwith upon assessment. <sup>Payment forthwith</sup> R.S.O. 1970, c. 217, s. 13.

**15.** Sections 159 and 160, subsection 104 (2), paragraph 104 (23) (e) and subsection 70 (2) of the Federal Act apply with necessary modifications in respect of the payment of tax under this Act for a taxation year by a taxpayer subject to tax under this Act to whom such provisions apply in respect of tax payable under the Federal Act for the same taxation year. 1971 (2nd Sess.), c. 1, s. 13. <sup>Application of certain provisions</sup>

#### INTEREST

**16.**—(1) Where the amount paid on account of tax payable by a taxpayer under this Act for a taxation year before the expiration of the time allowed for filing the return for that year is less than the amount of tax payable for the year under this Act, the person liable to pay the tax shall pay interest at the rate per annum prescribed for the purposes of subsection 161 (1) of the Federal Act on the difference between those two amounts from the expiration of the time for filing the return to the day of payment. <sup>General</sup>

(2) In addition to the interest payable under subsection (1), where a taxpayer, being required by this Act to pay a part or instalment of tax, has failed to pay all or any part thereof as required, he shall, on payment of the amount he failed to pay, pay interest at the rate per annum prescribed for the purposes of subsection 161 (1) of the Federal Act from the day on or before which he was required to make the payment to the day of payment or the beginning of the period in respect of which he is liable to pay interest thereon under subsection (1), whichever is earlier. 1971 (2nd Sess.), c. 1, s. 14 (1). <sup>Interest on instalments</sup>

## Limitation

(3) For the purposes of subsection (2), where a taxpayer is required to pay a part or instalment of tax for a taxation year as estimated by him with reference to a preceding year or with reference to the taxation year, he shall be deemed to have been liable to pay a part or instalment computed by reference to his tax for,

(a) the preceding year; or

(b) the taxation year,

whichever is the lesser. R.S.O. 1970, c. 217, s. 15 (3).

Instalments,  
where  
collection  
agreement

(4) Notwithstanding subsection (3), where a collection agreement is entered into, for the purposes of subsection (2) the taxpayer shall be deemed to have been liable to pay a part or instalment computed by reference to his tax for the same year as the year by reference to which the part or instalment that he is deemed by subsection 161 (4) of the Federal Act to be liable to pay was computed. R.S.O. 1970, c. 217, s. 15 (4); 1971 (2nd Sess.), c. 1, s. 14 (2).

Participa-  
tion  
certificates

(5) Notwithstanding any other provision in this section no interest is payable in respect of the amount by which the tax payable by a person is increased by a payment made by the Canadian Wheat Board on a participation certificate previously issued to him until thirty days after the payment is made.

Where  
income  
in other  
countries  
barred from  
Canada

(6) Where the income of a taxpayer for a taxation year, or part thereof, is from sources in another country and the taxpayer by reason of monetary or exchange restrictions imposed by the law of that country is unable to transfer it to Canada, the Provincial Minister may, if he is satisfied that payment as required by this Act of the whole of the additional tax under this Act for the year reasonably attributable to income from sources in that country would impose extreme hardship on the taxpayer, postpone the time for payment of the whole or a part of that additional tax for a period to be determined by the Provincial Minister, but no such postponement may be granted if any of the income for the year from sources in that country has been,

(a) transferred to Canada;

(b) used by the taxpayer for any purpose whatsoever, other than payment of income tax to the government of that other country on income from sources therein; or

(c) disposed of by him,

and no interest is payable under this section in respect of that additional tax, or part thereof, during the period of postponement. R.S.O. 1970, c. 217, s. 15 (5, 6).

(7) Where a taxpayer is entitled to deduct under section 111 of the Federal Act in computing his taxable income for a taxation year an amount in respect of a loss sustained in the taxation year immediately following the taxation year (hereinafter in this subsection referred to as "the loss year"), for the purpose of computing interest under subsection (1) or (2) on tax or a part or instalment of tax for the taxation year for any portion of the period in respect of which the interest is payable on or before the last day of the loss year, the tax payable for the taxation year shall be deemed to be the amount that it would have been if the taxpayer were not entitled to deduct any amount under section 111 of the Federal Act in respect of that loss. R.S.O. 1970, c. 217, s. 15 (7); 1971 (2nd Sess.), c. 1, s. 14 (3). Effect of carry back of loss

#### PENALTIES

**17.**—(1) Every person who has failed to make a return as Failure to make return and when required by subsection 8 (1) is liable to a penalty of,

(a) an amount equal to 5 per cent of the tax that was unpaid when the return was required to be filed, if the tax payable under this Act that was unpaid at that time was less \$2,000; and

(b) \$100, if at the time the return was required to be filed tax payable under this Act equal to \$2,000 or more was unpaid.

(2) Every person who has failed to file a return as required by subsection 8 (3) is liable to a penalty of \$10 for each day of default but not more than \$50 in all. Idem

(3) Every person who has failed to complete the information on a prescribed form as required by or pursuant to section 8 is, unless the Provincial Minister has waived it, liable to a penalty, Failure to complete information

(a) of 1 per cent of the tax payable under this Act but, whether he is taxable or not, not less than \$25 or more than \$100; or

- (b) of such lesser amount as the Provincial Minister has fixed in respect of the specific failure. R.S.O. 1970, c. 217, s. 16 (1-3).

Idem, where  
collection  
agreement

(4) Where a collection agreement is entered into, the Minister may refrain from levying or may reduce a penalty provided in this section, if the person who is liable to such penalty is required to pay a penalty under section 162 of the Federal Act. R.S.O. 1970, c. 217, s. 16 (4); 1971 (2nd Sess.), c. 1, s. 15.

Statements  
or omissions  
in return

**18.—**(1) Every person who, knowingly or under circumstances amounting to gross negligence in the carrying out of any duty or obligation imposed by or under this Act, has made or has participated in, assented to or acquiesced in the making of, an incorrect statement or omission (in this section referred to as a "false statement") in a return, certificate, statement or answer (in this section referred to as a "return") filed or made in respect of a taxation year as required by or under this Act or a regulation, is liable to a penalty of 25 per cent of the amount, if any, by which,

- (a) the tax for the year that would be payable by him under this Act if his taxable income for the year were computed by adding to the taxable income reported by him in his return for the year that portion of his understatement of income for the year that is reasonably attributable to the false statement,

exceeds,

- (b) the tax for the year that would have been payable by him under this Act had his tax payable for the year been assessed on the basis of the information provided in his return for the year.

Interpre-  
tation

(2) For the purposes of subsection (1), the taxable income reported by a person in his return for a taxation year shall be deemed not to be less than nil and the "understatement of income for a year" of a person has the meaning assigned to that expression in subsection 163 (2.1) of the Federal Act. 1978, c. 11, s. 3.

Penalty  
for failure  
to file  
returns

(3) Every person who wilfully attempts to evade payment of the tax payable by him by wilfully failing to file a return of income as and when required by subsection 8 (1) is liable to a penalty of 50 per cent of the amount of tax sought to be evaded.

Onus on  
Provincial  
Minister

(4) Where in any appeal under this Act a penalty assessed by the Provincial Minister under this section is in issue, the onus of establishing the facts justifying the assessment of

the penalty rests upon the Provincial Minister. 1971 (2nd Sess.), c. 1, s. 16.

#### REFUND OF OVERPAYMENT

**19.**—(1) If the return required to be filed by a taxpayer <sup>Refunds</sup> for a taxation year has been made within four years from the end of the year, the Provincial Minister,

- (a) may, upon mailing the notice of assessment for the year, refund, without application therefor, any overpayment made on account of the tax; and
- (b) shall make such a refund after mailing the notice of assessment if application therefor has been made in writing by the taxpayer within four years from the end of the year.

(2) Instead of making a refund that might otherwise be made under this section, the Provincial Minister may, where the taxpayer is liable or about to become liable to make another payment under this Act, apply the amount of the overpayment to that other liability and notify the taxpayer of that action. R.S.O. 1970, c. 217, s. 18 (1, 2). <sup>Application to other taxes</sup>

(3) Where an amount in respect of an overpayment is refunded or applied under this section on other liability, interest at the rate per annum prescribed for the purposes of subsection 164 (3) of the Federal Act shall be paid or applied thereon for the period commencing with the latest of, <sup>Interest on over-payments</sup>

- (a) the day when the overpayment arose;
- (b) the day on or before which the return in respect of which the tax was paid was required to be filed; or
- (c) the day when the return was actually filed,

and ending with the day of refunding or application aforesaid, unless the amount of the interest so calculated is less than \$1, in which event no interest shall be paid or applied under this subsection. R.S.O. 1970, c. 217, s. 18 (3); 1971 (2nd Sess.), c. 1, s. 17 (1).

(4) Where, by a decision of the Provincial Minister under section 20 or by a decision of the Supreme Court of Ontario or the Supreme Court of Canada, it is finally determined that the tax payable by a taxpayer for a taxation year under this Act is less than the amount assessed by the assessment under section 10 to which the objection was made or from which the appeal was taken and the decision makes it appear that there has been an overpayment for the tax- <sup>Idem. after court judgment</sup>

ation year, the interest payable under subsection (3) on that overpayment shall be computed at the rate per annum prescribed for the purposes of subsection 161 (1) of the Federal Act instead of that prescribed for the purposes of subsection 164 (3) of the Federal Act. 1971 (2nd Sess.), c. 1, s. 17 (2).

**Idem**

(5) Where a collection agreement is entered into and, by virtue of a decision referred to in subsection 164 (4) of the Federal Act, that subsection applies to any overpayment made under that Act in respect of tax payable by a taxpayer for a taxation year, subsection (4) of this section applies to any overpayment made under this Act in respect of the same year that arose by virtue of the same decision. R.S.O. 1970, c. 217, s. 18 (5); 1971 (2nd Sess.), c. 1, s. 17 (3).

**Interpre-  
tation**

(6) For the purpose of this section, "overpayment" means the aggregate of all amounts paid on account of tax minus all amounts payable under this Act or an amount so paid where no amount is so payable. R.S.O. 1970, c. 217, s. 18 (6).

**Effect of  
carry back  
of loss**

(7) Where a taxpayer is entitled to deduct under section 111 of the Federal Act in computing his taxable income for a taxation year an amount in respect of a loss sustained in the taxation year immediately following the taxation year (hereinafter in this subsection referred to as "the loss year"), and the amount of the tax payable for the taxation year is relevant in determining an overpayment for the purpose of computing interest under subsection (3) for any portion of a period ending on or before the last day of the loss year, the tax payable for the taxation year shall be deemed to be the amount that it would have been if the taxpayer were not entitled to deduct any amount under section 111 of the Federal Act in respect of that loss. R.S.O. 1970, c. 217, s. 18 (7); 1971 (2nd Sess.), c. 1, s. 17 (4).

**Where  
disposition  
by legal  
representa-  
tive of  
deceased  
taxpayer**

(8) Where in the course of administering the estate of a deceased taxpayer, the taxpayer's legal representative has, within the twelve month period immediately following the death of the taxpayer, disposed of certain property of the estate described in paragraph 164 (6) (a) or (b) of the Federal Act, subsection 164 (6) of the Federal Act is applicable with necessary modifications. 1971 (2nd Sess.), c. 1, s. 17 (5).

#### OBJECTIONS TO ASSESSMENTS

**Notice of  
objection**

**20.**—(1) A taxpayer who objects to an assessment under this Act may, within ninety days from the day of mailing of the notice of assessment, serve on the Provincial Minister

a notice of objection in duplicate in prescribed form setting out the reasons for the objection and all relevant facts.

(2) A notice of objection under this section shall be served Service of notice by being sent by registered mail addressed to the Provincial Minister. R.S.O. 1970, c. 217, s. 19 (1, 2).

(3) Upon receipt of a notice of objection, the Provincial Minister shall, Reconsideration

(a) where the taxpayer indicates in the notice of objection that he wishes to appeal immediately to the court and that he waives reconsideration of the assessment and the Provincial Minister consents, file a copy of the notice of objection with the Registrar of the Supreme Court or the local registrar of the court for the county or district in which the taxpayer resides; or

(b) with all due despatch, reconsider the assessment and vacate, confirm or vary the assessment or reassess,

and he shall thereupon notify the taxpayer of his action by registered mail.

(4) Where the Provincial Minister files a copy of a notice of objection pursuant to clause (3)(a), the Provincial Minister shall be deemed, for the purpose of this section, to have confirmed the assessment to which the notice relates and the taxpayer who served the notice shall be deemed to have thereupon instituted an appeal in accordance with this section. 1971 (2nd Sess.), c. 1, s. 18 (1). Deemed confirmation and appeal

(5) A reassessment made by the Provincial Minister pursuant to subsection (3) is not invalid by reason only of not having been made within four years from the day of mailing of a notice of an original assessment or of a notification described in subsection 10 (4). Idem

(6) The Provincial Minister may accept a notice of objection under this section notwithstanding that it was not served in duplicate or in the manner required by subsection (2). R.S.O. 1970, c. 217, s. 19 (4, 5). Acceptance of notice

(7) Where a taxpayer has served a notice of objection to an assessment in accordance with this section and thereafter the Provincial Minister reassesses the taxpayer's tax for the taxation year in respect of which the notice of objection was served or issues an additional assessment in respect thereof, and notifies the taxpayer of his action by registered mail, the taxpayer may, without serving a notice of objection to the reassessment or the additional assessment, No notice of objection required in respect of reassessment or additional assessment



- (a) appeal therefrom to the court in accordance with section 21; or
- (b) if an appeal to the court has been instituted with respect to the assessment, amend such appeal by joining thereto an appeal in respect of the reassessment or additional assessment in such manner and on such terms, if any, as the court directs. 1971 (2nd Sess.), c. 1, s. 18 (2).

DIVISION E—APPEALS TO THE SUPREME COURT OF  
ONTARIO

Right of  
appeal of  
taxpayer

**21.**—(1) A taxpayer who has served a notice of objection to an assessment under subsection 20 (1) may appeal to the Supreme Court to have the assessment vacated or varied after either,

- (a) the Provincial Minister has confirmed the assessment or reassessed; or
- (b) 180 days have elapsed after service of the notice of objection and the Provincial Minister has not notified the taxpayer that he has vacated or confirmed the assessment or reassessed,

but no appeal under this section may be instituted after the expiration of ninety days from the day notice has been mailed to the taxpayer in accordance with subsection 20 (3) that the Provincial Minister has confirmed the assessment or reassessed.

Basis for  
appeal

(2) An appeal from an assessment under this Act may be taken in respect of any question relating to the determination of,

- (a) his residence for the purposes of this Act;
- (b) his income earned in the taxation year in Ontario as defined in clause 3 (6) (b); or
- (c) the amount of tax payable for a taxation year based on the tax payable under the Federal Act for that year as defined in clause 3 (6) (a),

but no appeal from an assessment lies in respect of the computation of the tax payable under the Federal Act as defined in clause 3 (6) (a).

(3) An appeal under this section shall be instituted by serving upon the Provincial Minister a notice of appeal in duplicate in the prescribed form and by filing a copy thereof with the Registrar of the Supreme Court or the local registrar of the court for the county or district in which the taxpayer appealing resides. <sup>Notice of appeal</sup>

(4) A notice of appeal shall be served upon the Provincial Minister by being sent by registered mail addressed to the Provincial Minister. <sup>Service of notice</sup>

(5) The taxpayer appealing shall set out in the notice of appeal a statement of the allegations of fact, the statutory provisions and the reasons that he intends to submit in support of his appeal. <sup>Contents of notice</sup>

(6) The taxpayer appealing shall pay to the Registrar of the Supreme Court or the local registrar of the court, as the case may be, a fee of \$400, or such lesser amount as the Provincial Minister requires, upon the filing of the copy of the notice of appeal. R.S.O. 1970, c. 217, s. 20. <sup>Fee on appeal</sup>

**22.—**(1) The Provincial Minister shall, within sixty days from the day the notice of appeal is received or within such further time as a judge of the court may either before or after the expiration of that time allow, serve on the appellant and file in the court a reply to the notice of appeal admitting or denying the facts alleged and containing a statement of such further allegations of fact and of such statutory provisions and reasons as he intends to rely on. <sup>Reply</sup>

(2) A judge of the court may, in his discretion, strike out a notice of appeal or any part thereof for failure to comply with subsection 21 (5) and may permit an amendment to be made to a notice of appeal or a new notice of appeal to be substituted for the one struck out. <sup>Striking out or amending notice of appeal</sup>

(3) A judge of the court may, in his discretion, <sup>Idem</sup>

(a) strike out any part of a reply for failure to comply with this section or permit the amendment of a reply; or

(b) strike out a reply for failure to comply with this section and order a new reply to be filed within a time to be fixed by the order.

(4) Where a notice of appeal is struck out for failure to comply with subsection 21 (5) and a new notice of <sup>Disposal of appeal where notice struck out</sup>

appeal is not filed as and when permitted by a judge of the court, a judge of the court may, in his discretion, dispose of the appeal by dismissing it.

Disposal  
of appeal  
where reply  
struck out

(5) Where a reply is not filed as required by this section or is struck out under this section and a new reply is not filed as ordered by a judge of the court within the time ordered, a judge of the court may dispose of the appeal *ex parte* or after a hearing on the basis that the allegations of fact contained in the notice of appeal are true. R.S.O. 1970, c. 217, s. 21.

Appeal  
deemed  
an action

**23.**—(1) Upon the filing of the material referred to in sections 21 and 22, the matter shall be deemed to be an action in the court and, unless the court otherwise orders, ready for hearing.

Pleading  
of other  
matters

(2) Any fact or statutory provision not set out in the notice of appeal or reply may be pleaded or referred to in such manner and upon such terms as the court directs.

Disposal  
of appeal

(3) The court may dispose of the appeal by,

(a) dismissing it;

(b) allowing it; or

(c) allowing it and,

(i) vacating the assessment,

(ii) varying the assessment,

(iii) restoring the assessment, or

(iv) referring the assessment back to the Provincial Minister for reconsideration and re-assessment.

Order for  
payment

(4) The court may, in delivering judgment disposing of an appeal, order payment or repayment of tax, interest, penalties or costs by the taxpayer or the Provincial Minister. R.S.O. 1970, c. 217, s. 22.

Proceedings  
*in camera*

**24.** Proceedings under this Division shall be held *in camera* upon request made to the court by the taxpayer. R.S.O. 1970, c. 217, s. 23.

S.C.O.  
practice  
to govern

**25.** The practice and procedure of the Supreme Court, including the right of appeal and the practice and procedure relating to appeals, apply to every matter deemed to be an action under section 23, and every judgment and order given or made in every such action may be enforced in the same manner and by the like process as a judgment or order

given or made in an action commenced in the court. R.S.O. 1970, c. 217, s. 24.

**26.** An assessment shall not be vacated or varied on appeal by reason only of any irregularity, informality, omission or error on the part of any person in the observation of any directory provision of this Act or of the Federal Act where such provision in that Act applies in respect of any action under this Act. R.S.O. 1970, c. 217, s. 25.

### PART III—ADMINISTRATION AND ENFORCEMENT

#### ADMINISTRATION

**27.—**(1) The Provincial Minister shall administer and enforce this Act and control and supervise all persons employed to carry out or enforce this Act and the Deputy Minister of Revenue may exercise all the powers and perform the duties of the Provincial Minister under this Act.

(2) The Provincial Minister may at any time extend the time for making a return under this Act.

(3) The Provincial Minister may, if he considers it advisable in a particular case, accept security for payment of taxes by way of mortgage or other charge of any kind whatsoever on property of the taxpayer or any other person or by way of guarantee from other persons. R.S.O. 1970, c. 217, s. 26 (1-3).

(4) Any person employed in connection with the administration or enforcement of this Act may, in the course of his employment,

(a) if he is designated by the Provincial Minister for the purpose; or

(b) where a collection agreement is entered into, if he is a person designated by the Minister under the Federal Act for the purposes of subsection 220 (5) of that Act,

administer oaths and take and receive affidavits, declarations and affirmations for the purposes of or incidental to the administration or enforcement of this Act or the regulations and every person so designated has for such purposes all the powers of a commissioner for taking affidavits. R.S.O. 1970, c. 217, s. 26 (4); 1971 (2nd Sess.), c. 1. s. 19.

Remission  
of provincial  
portion of  
federal  
tax remitted  
R.S.C. 1970,  
c. F-10

**28.** Where, pursuant to the *Financial Administration Act* (Canada), remission is granted of any tax, interest or penalty paid under the Federal Act by or for an individual, and where any tax, interest or penalty was paid by that individual under this Act in respect of the same circumstances that gave rise to the remission granted under the *Financial Administration Act* (Canada), the Provincial Minister may, if he considers that the circumstances are sufficiently similar and that a remission of any money paid under this Act should be granted either in the public interest or for the relief of hardship, grant remission of all or any part of any tax, interest or penalty paid under this Act in such circumstances, and may authorize the repayment to the person entitled thereto of any amount remitted by him in accordance with this section. 1978, c. 76, s. 4.

Regulations

**29.—(1)** The Lieutenant Governor in Council may make regulations,

- (a) prescribing anything that, by this Act, is to be prescribed or is to be determined or regulated by regulation;
  - (b) providing in any case of doubt the circumstances in which, and extent to which, the Federal Regulations apply;
  - (c) providing for the calculation of the “federal share of the costs of the 1978 Economic Stimulation Program” for the purposes of section 51;
  - (d) providing for the calculation of the adjusting payment under subsection 51 (4); and
  - (e) generally to carry out the purposes of this Act.
- R.S.O. 1970, c. 217, s. 27 (1); 1978, c. 20, s. 2.

Application  
of Federal  
Regulations

(2) Except to the extent that they are inconsistent with any regulations made under subsection (1) or are expressed by any regulation made under subsection (1) to be inapplicable, the Federal Regulations made under section 221 of the Federal Act apply with necessary modifications for the purposes of this Act with respect to all matters enumerated in that section. R.S.O. 1970, c. 217, s. 27 (2); 1971 (2nd Sess.), c. 1, s. 20.

Publication  
of  
Regulations

(3) No regulation made under this Act or under the Federal Act where it is applicable with necessary modifications has effect for the purposes of this Act until it has been published in *The Ontario Gazette* or the *Canada Gazette*, as the case may be, but,

when so published, a regulation is, if it so provides, effective with reference to a period before it was published. R.S.O. 1970, c. 217, s. 27 (3).

#### ENFORCEMENT

**30.** All taxes, interest, penalties, costs and other amounts payable under this Act are debts due to Her Majesty in right of Ontario and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this Act. R.S.O. 1970, c. 217, s. 28. Taxes, etc.,  
are debts

**31.**—(1) An amount payable under this Act that has not been paid or such part of an amount payable under this Act as has not been paid may be certified by the Provincial Minister, Certificate  
of in-  
debtedness

- (a) where there has been a direction by the Provincial Minister under subsection 14 (2), forthwith after such direction; and
- (b) otherwise, upon the expiration of thirty days after the default.

(2) On production to the Supreme Court, a certificate made under this section shall be registered in the court and, when registered, has the same force and effect and all proceedings may be taken thereon as if the certificate were a judgment obtained in the court for a debt of the amount specified in the certificate plus interest to the day of payment as provided for in this Act. Registration  
of certificate

(3) All reasonable costs and charges attendant upon the registration of the certificate are recoverable in like manner as if they had been certified and the certificate had been registered under this section. R.S.O. 1970, c. 217, s. 29. Recovery of  
costs, etc.

**32.** The Provincial Minister may issue a warrant, directed to the sheriff of any county or district in which any property of the taxpayer is located or situate, for the amount of the tax, interest and penalty or any of them owing by the taxpayer, together with interest thereon from the date of the issue of the warrant and the costs, expenses and bonding of the sheriff, and such warrant has the same force and effect as a writ of execution issued out of the Supreme Court. R.S.O. 1970, c. 217, s. 30. Warrant for  
collection  
of in-  
debtedness

**33.**—(1) Where the provincial Minister has knowledge or suspects that a person is or is about to become indebted or liable to make any payment to a person liable to make a payment under this Act, he may, by registered letter or by a Requisition  
of moneys  
owed to  
taxpayer

letter served personally, require him to pay the moneys otherwise payable to that person in whole or in part to the Treasurer on account of the liability under this Act.

Effect of receipt

(2) The receipt of the Treasurer for moneys paid as required under this section is a good and sufficient discharge of the original liability to the extent of the payment.

Continuing effect of requisition

(3) Where the Provincial Minister has, under this section, required an employer to pay to the Treasurer on account of an employee's liability under this Act moneys otherwise payable by the employer to the employee as remuneration, the requirement is applicable to all future payments by the employer to the employee in respect of remuneration until the liability under this Act is satisfied and operates to require payments to the Treasurer out of each payment of remuneration of such amount as is stipulated by the Provincial Minister in the registered letter.

Penalty for failure to comply

(4) Every person who has discharged any liability to a person liable to make a payment under this Act without complying with a requirement under this section is liable to pay to Her Majesty in right of Ontario an amount equal to the liability discharged or the amount which he was required under this section to pay to the Treasurer, whichever is the lesser.

Service on certain firms

(5) Where the person who is or is about to become indebted or liable carries on business under a name or style other than his own name, the registered or other letter under subsection (1) may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.

Service on partnership

(6) Where the persons who are or are about to become indebted or liable carry on business in partnership, the registered or other letter under subsection (1) may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if it has been served on one of the partners or left with an adult person employed at the place of business of the partnership. R.S.O. 1970, c. 217, s. 31.

Seizure of goods on default in payment

**34.**—(1) Where a person has failed to make a payment as required by this Act, the Provincial Minister, on giving ten days notice by registered mail addressed to his last known place of residence, may, whether or not there is an objection to or appeal in respect of the assessment not disposed of, issue a certificate of the failure and direct that the goods

and chattels of the person in default that are located in Ontario be seized.

(2) Property seized under this section shall be kept for ten days at the cost and charges of the owner and, if he does not pay the amount due together with the costs and charges within the ten days, the property seized shall be sold by public auction. Sale of goods seized

(3) Except in the case of perishable goods, notice of the sale setting forth the time and place thereof, together with a general description of the property to be sold shall, a reasonable time before the goods are sold, be published at least once in one or more newspapers of general local circulation. Notice of sale

(4) Any surplus resulting from the sale after deduction of the amount owing and all costs and charges shall be paid or returned to the owner of the property seized. Disposal of surplus

(5) Such goods and chattels of any person in default as would be exempt from seizure under a writ of execution issued out of the Supreme Court are exempt from seizure under this section. R.S.O. 1970, c. 217, s. 32. Exemptions from seizure

**35.**—(1) Where the Provincial Minister suspects that a taxpayer is about to leave Ontario or Canada, he may before the day otherwise fixed for payment, by notice served personally or by registered letter addressed to the taxpayer, demand payment of all taxes, interest and penalties for which the taxpayer is liable or would be liable if the time for payment had arrived and the same shall be paid forthwith notwithstanding any other provision of this Act. Demand for payment

(2) Where a person has failed to pay tax, interest or penalties demanded under this section as required, the Provincial Minister may direct that the goods and chattels of the taxpayer that are located in Ontario be seized and subsections 34 (2) to (5) are thereupon applicable with necessary modifications. R.S.O. 1970, c. 217, s. 33. Seizure of goods for failure to comply with demand

**36.**—(1) No action lies against any person for withholding or deducting any sum of money in compliance or intended compliance with this Act. Certain actions barred

(2) Every person whose employer is required to deduct or withhold any amount from his remuneration under section 11 shall, from time to time as prescribed, file a return with his employer in prescribed form. Returns by employees



Effect of  
failure to  
file return

(3) Every person failing to file a form as required by subsection (2) is liable to have the deduction or withholding from his salary or wages under section 11 made as though he were an unmarried person without dependants.

Trust  
created

(4) Every person who deducts or withholds any amount under this Act shall be deemed to hold the amount so deducted or withheld in trust for Her Majesty in right of Ontario.

Deductions  
to be kept  
separate

(5) All amounts deducted or withheld by a person under this Act shall be kept separate and apart from his own moneys and, where a collection agreement is entered into, such amounts shall be kept with amounts deducted or withheld by that person under the Federal Act. R.S.O. 1970, c. 217, s. 34 (1-5).

Penalty for  
failure  
to deduct

(6) Any person who has failed to deduct or withhold any amount as required by this Act or a regulation is liable to pay to Her Majesty in right of Ontario,

(a) if the amount should have been deducted or withheld under section 11 from an amount that has been paid to a person resident in Ontario, 10 per cent of the amount that should have been deducted or withheld; and

(b) in any other case, the whole amount that should have been deducted or withheld,

together with interest thereon at the rate per annum prescribed for the purposes of subsection 227 (8) of the Federal Act. R.S.O. 1970, c. 217, s. 34 (6); 1971 (2nd Sess.), c. 1, s. 21 (1).

Penalty  
for failure  
to remit

(7) Every person who has failed to remit or pay an amount deducted or withheld as required by this Act or a regulation is liable to a penalty of 10 per cent of that amount or \$10, whichever is the greater, in addition to the amount itself, together with interest on the amount at the rate per annum prescribed for purposes of subsection 227 (8) of the Federal Act, but, where a collection agreement is entered into, the Minister may refrain from levying or reduce the penalty if the person who is liable therefor is liable to pay a penalty under subsection 227 (9) of the Federal Act by reason of the failure to pay an amount described in paragraph (a) of that subsection. 1971 (2nd Sess.), c. 1, s. 21 (2).

Assessment  
for amount  
deducted

(8) The Provincial Minister may assess any person for any amount that has been deducted or withheld by

that person under this Act or a regulation or that is payable by that person under this section and, upon his sending a notice of assessment to that person, Divisions I and J of Part I of the Federal Act are applicable with necessary modifications. 1972, c. 100, s. 6.

(9) The provisions of this Act that require a person to deduct or withhold an amount in respect of taxes from amounts payable to a taxpayer are applicable to Her Majesty in right of Ontario. Deduction provisions applicable to Crown

(10) Where this Act requires an amount to be deducted or withheld, an agreement by the person on whom that obligation is imposed not to deduct or withhold is void. Agreements not to deduct void

(11) The receipt of the Treasurer for an amount withheld or deducted by any person as required by or under this Act is a good and sufficient discharge of the liability of any debtor to his creditor with respect thereto to the extent of the amount referred to in the receipt. R.S.O. 1970, c. 217, s. 34 (9-11). Effect of receipt

#### GENERAL

**37.**—(1) Every person carrying on business in Ontario and every person who is required, by or pursuant to this Act, to pay or collect taxes or other amounts shall keep records and books of account (including an annual inventory kept in prescribed manner) at his place of business or residence in Ontario or at such other place as is designated by the Provincial Minister, in such form and containing such information as will enable the taxes payable under this Act or the taxes or other amounts that should have been deducted, withheld or collected to be determined. Records to be kept

(2) Where a person has failed to keep adequate records and books of account for the purposes of this Act, the Provincial Minister may require him to keep such records and books of account as he specifies and that person shall thereafter keep records and books of account as so required. Idem

(3) Every person required by this section to keep records and books of account shall, until written permission for their disposal is obtained from the Provincial Minister, retain every such record or book of account and every account or voucher necessary to verify the information in any such record or book of account. R.S.O. 1970, c. 217, s. 35. Retention of records

**38.**—(1) Any person thereunto authorized by the Provincial Minister for any purpose related to the administration or Right of entry, etc.

enforcement of this Act may, at all reasonable times, enter into any premises or place where any business is carried on in Ontario or any property is kept or anything is done in connection with any business or any books or records are, or should be, kept pursuant to this Act, and,

- (a) audit or examine the books and records and any account, voucher, letter, telegram or other document that relates or may relate to the information that is or should be in the books or records or the amount of tax payable under this Act;
- (b) examine property described by an inventory or any property, process or matter an examination of which may, in his opinion, assist him in determining the accuracy of an inventory or in ascertaining the information that is or should be in the books or records or the amount of any tax payable under this Act;
- (c) require the owner or manager of the property or business and any other person on the premises or place to give him all reasonable assistance with his audit or examination and to answer all proper questions relating to the audit or examination either orally or, if he so requires, in writing, on oath or by statutory declaration and, for that purpose, require the owner or manager to attend at the premises or place with him; and
- (d) if, during the course of an audit or examination, it appears to him that there has been a contravention of this Act or the regulations, seize and take away any of the documents, books, records, papers or things that may be required as evidence as to the violation of any provision of this Act or a regulation. R.S.O. 1970, c. 217, s. 36 (1); 1971 (2nd Sess.), c. 1, s. 22.

Requisition  
of  
information

(2) The Provincial Minister may, for any purpose related to the administration or enforcement of this Act, by registered letter or by a demand served personally, require from any person,

- (a) any information or additional information, including a return of income or a supplementary return; or
- (b) production, or production on oath, of any books, letters, accounts, invoices, statements (financial or otherwise) or other documents,

within such reasonable time as is stipulated therein.

(3) The Provincial Minister may, for any purpose related to the administration or enforcement of this Act, with the approval of a judge of the Supreme Court, which approval the judge is hereby empowered to give upon *ex parte* application, authorize in writing any officer of the Ministry of Revenue, together with such peace officers as he calls on to assist him and such other persons as are named therein, to enter and search, if necessary by force, any building, receptacle or place in Ontario for documents, books, records, papers or things that may afford evidence as to the contravention of any provision of this Act or a regulation and to seize and take away any such documents, books, records, papers or things and retain them until they are produced in any court proceedings. <sup>Search warrants</sup>

(4) The Provincial Minister may, for any purpose related to the administration or enforcement of this Act, authorize any person, whether or not he is an officer of the Ministry of Revenue, to make such inquiry as he deems necessary with reference to anything relating to the administration or enforcement of this Act. <sup>Inquiries</sup>

(5) Where any book, record or other document has been seized, examined or produced under this section, the person by whom it is seized or examined or to whom it is produced or any officer of the Ministry of Revenue may make, or cause to be made, one or more copies thereof and a document purporting to be certified by the Provincial Minister or a person thereunto authorized by the Provincial Minister to be a copy made pursuant to this section is admissible in evidence and has the same probative force as the original document would have if it had been proven in the ordinary way. <sup>Certified copies of documents</sup>

(6) No person shall hinder or molest or interfere with any person doing anything that he is authorized by or pursuant to this section to do or prevent or attempt to prevent any person doing any such thing and, notwithstanding any other law to the contrary, every person shall, unless he is unable to do so, do everything he is required by or pursuant to this section to do. <sup>Hindering</sup>

(7) Every person thereunto authorized by the Provincial Minister may administer or receive an oath, affirmation or statutory declaration required to be given by or pursuant to this section. <sup>Administration of oaths</sup>

(8) For the purpose of an inquiry authorized under subsection (4), the person authorized to make the inquiry has all the powers and authority of a commission under Part II of the *Public Inquiries Act*, which Part applies to the inquiry as if it were an inquiry under that Act. <sup>Powers on inquiry</sup> R.S.O. 1980, c. 411  
c. 217, s. 36 (2-8); 1971, c. 49, s. 18; 1972, c. 1, s. 1.

Application  
of s. 232  
of Federal  
Act

**39.**—(1) Section 232 of the Federal Act applies with necessary modifications for the purposes of this Act where, in the same or similar circumstances, that section is or would be applicable for the purposes of the Federal Act. R.S.O. 1970, c. 217, s. 37 (1); 1971 (2nd Sess.), c. 1, s. 23 (1).

Reference to  
Deputy A.G.

(2) For the purposes of this section, a reference to the Deputy Attorney General of Ontario shall be substituted for any reference to the Deputy Attorney General of Canada in section 232 of the Federal Act, but, where a collection agreement is entered into, section 232 of the Federal Act shall be read without such reference being substituted. R.S.O. 1970, c. 217, s. 37 (2); 1971 (2nd Sess.), c. 1, s. 23 (2); 1972, c. 1, s. 9 (7).

Filing of  
information  
on demand

**40.** Whether or not he has filed an information return as required by a regulation made under paragraph 221 (1) (d) of the Federal Act as it applies by virtue of subsection 29 (2) of this Act, every person shall, on demand by registered letter from the Provincial Minister, file within such reasonable time as is stipulated in the registered letter with the Provincial Minister such prescribed information return as is designated in the letter. R.S.O. 1970, c. 217, s. 38; 1971 (2nd Sess.), c. 1, s. 24.

Penalty for  
failure to  
comply with  
regulations

**41.**—(1) Every person who fails to comply with a regulation made under paragraph 221 (1) (d) or (e) of the Federal Act, as it applies by virtue of subsection 29 (2) of this Act, is liable in respect of each failure to so comply to a penalty of \$10 a day for each day of default but not more than \$2,500 in all. R.S.O. 1970, c. 217, s. 39 (1); 1971 (2nd Sess.), c. 1, s. 25.

Idem

(2) Every person who fails to comply with a regulation made under section 29 or incorporated by reference by virtue of subsection (2) thereof is liable to a penalty of \$10 a day for each day of default but not more than \$2,500 in all. R.S.O. 1970, c. 217, s. 39 (2).

Signature of  
corporations

**42.** A return, certificate or other document made by a corporation pursuant to this Act or a regulation shall be signed on its behalf by the president, secretary or treasurer of the corporation or by any other officer or person thereunto duly authorized by the board of directors or other governing body of the corporation. R.S.O. 1970, c. 217, s. 40.

#### OFFENCES

Offence,  
failure to  
file return

**43.**—(1) Every person who fails to file a return as and when required by or under this Act or a regulation is guilty of an offence and, in addition to any penalty otherwise provided, is liable on conviction to a fine of not less than \$25 for each day of default.

(2) Every person who fails to comply with or contravenes subsection 11 (1), subsection 36 (5), section 37 or section 38 is guilty of an offence and, in addition to any penalty otherwise provided, is liable on conviction to, Offences,  
certain

- (a) a fine of not less than \$200 and not more than \$10,000; or
- (b) both the fine described in clause (a) and imprisonment for a term of not more than six months.

(3) Where a person has been convicted under this section of failing to comply with a provision of this Act or a regulation, he is not liable to pay a penalty imposed under section 17, 36 or 41 for the same failure unless he was assessed for that penalty or that penalty was demanded from him before the information giving rise to the conviction was laid. R.S.O. 1970, c. 217, s. 41. Saving

**44.** Every person who has,

Offences,  
certain

- (a) made, or participated in, assented to or acquiesced in the making of, false or deceptive statements in a return, certificate, statement or answer filed or made as required by or under this Act or a regulation;
- (b) to evade payment of a tax imposed by this Act, destroyed, altered, mutilated, secreted or otherwise disposed of the records or books of account of a taxpayer;
- (c) made, or assented to or acquiesced in the making of, false or deceptive entries, or omitted, or assented to or acquiesced in the omission, to enter a material particular in records or books of account of a taxpayer;
- (d) wilfully, in any manner, evaded or attempted to evade compliance with this Act or payment of taxes imposed by this Act; or
- (e) conspired with any person to commit an offence described by clauses (a) to (d),

is guilty of an offence and, in addition to any penalty otherwise provided, is liable on conviction to,

- (f) a fine of not less than 25 per cent and not more than double the amount of the tax that was sought to be evaded; or

- (g) both the fine described in clause (f) and imprisonment for a term of not more than two years. R.S.O. 1970, c. 217, s. 42; 1971 (2nd Sess.), c. 1, s. 26.

Ministerial  
discretion

**45.** Where a collection agreement is entered into and proceedings under section 238 or 239 of the Federal Act are taken against any person, the Minister may take or refrain from taking any action against such person contemplated by section 43 or 44 of this Act, as the case may be. R.S.O. 1970, c. 217, s. 43; 1971 (2nd Sess.), c. 1, s. 27.

Offence,  
secrecy

**46.—(1)** Every person who, while employed in the administration of this Act, has communicated or allowed to be communicated to a person not legally entitled thereto any information obtained under this Act or has allowed any such person to inspect or have access to any written statement furnished under this Act is guilty of an offence and on conviction is liable to a fine of not more than \$200.

Where  
subs. (1) not  
applicable

(2) Subsection (1) does not apply to the communication of information between,

- (a) the Minister and the Provincial Minister; or
- (b) the Minister, acting on behalf of Ontario, and the Provincial Minister, the Provincial Secretary-Treasurer, or the Minister of Finance of the government of,
  - (i) an agreeing province, or
  - (ii) a non-agreeing province to which an adjusting payment may be made under subsection 55 (2). R.S.O. 1970, c. 217, s. 44.

Liability of  
corporation  
officers

**47.** Where a corporation is guilty of an offence under this Act, an officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in, or participated in, the commission of the offence is a party to and guilty of the offence and on conviction is liable to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted. R.S.O. 1970, c. 217, s. 45.

No decrease  
in penalties

**48.** Notwithstanding any other statute or law in force at the commencement of this Act, a court has, in any prosecution or proceeding under this Act, no power to impose less than the minimum fine or imprisonment fixed by this Act and a court has no power to suspend sentence. R.S.O. 1970, c. 217, s. 46.

## PROCEDURE AND EVIDENCE

**49.**—(1) An information under this Act may be laid by any officer of the Ministry of Revenue, by a member of the Ontario Provincial Police Force, or by any person thereunto authorized by the Provincial Minister, and, where an information purports to have been laid under this Act, it shall be deemed to have been laid by a person thereunto authorized by the Provincial Minister and shall not be called in question for lack of authority of the informant except by the Provincial Minister or by some person acting for him or Her Majesty. Information

(2) An information in respect of an offence under this Act may be for one or more offences, and no information, warrant, conviction or other proceeding in a prosecution under this Act is objectionable or insufficient by reason of the fact that it relates to two or more offences. Two or more offences

(3) A proceeding under the *Provincial Offences Act* in respect of an offence under this Act may be commenced on or before a day five years from the time when the matter of the proceeding arose or within one year from the day on which evidence, sufficient in the opinion of the Provincial Minister to justify a prosecution for the offence, came to his knowledge, and the Provincial Minister's certificate as to the day on which such evidence came to his knowledge is conclusive evidence thereof. *R.S.O. 1970, c. 217, s. 47 (1-3); 1972, c. 1, s. 1.* Limitation of prosecutions  
R.S.O. 1980, c. 400

(4) Where, by this Act or a regulation, provision is made for sending by mail a request for information, notice or demand, an affidavit of an officer of the Ministry of Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has knowledge of the facts in the particular case, that such a request, notice or demand was sent by registered letter on a named day to the person to whom it was addressed, indicating such address, and that he identifies as exhibits attached to the affidavit the post office certificate of registration of the letter or a true copy of the relevant portion thereof, and a true copy of the request, notice or demand, shall be received as *prima facie* evidence of the sending and of the request, notice or demand. *R.S.O. 1970, c. 217, s. 47 (4); 1972, c. 1, s. 1; 1978, c. 76, s. 5.* Proof of service by mail

(5) Where, by this Act or a regulation, a person is required to make a return, statement, answer or certificate, an affidavit of an officer of the Ministry of Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that after a careful examination and search of the records he has been unable to find in a given case that Proof of failure to comply



the return, statement, answer or certificate, as the case may be, has been made by such person, shall be received as *prima facie* evidence that in such case that person did not make the return, statement, answer or certificate, as the case may be.

Proof of  
time of  
compliance

(6) Where, by this Act or a regulation, a person is required to make a return, statement, answer or certificate, an affidavit of an officer of the Ministry of Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that after careful examination of such records he has found that the return, statement, answer or certificate was filed or made on a particular day, shall be received as *prima facie* evidence that it was filed or made on that day and not prior thereto.

Proof of  
documents

(7) An affidavit of an officer of the Ministry of Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that the document annexed thereto is a document or true copy of a document made by or on behalf of the Provincial Minister or some person exercising the powers of the Provincial Minister or by or on behalf of a taxpayer, shall be received as *prima facie* evidence of the nature and contents of the document and is admissible in evidence and has the same probative force as the original document would have had if it had been proven in the ordinary way.

Proof of  
no appeal

(8) An affidavit of an officer of the Ministry of Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and has knowledge of the practice of the Ministry and that an examination of the records shows that a notice of assessment for a particular taxation year was mailed or otherwise communicated to a taxpayer on a particular day pursuant to this Act and that, after careful examination and search of the records, he has been unable to find that a notice of objection or of appeal from the assessment was received within the time allowed therefor, shall be received as *prima facie* evidence of the statement contained therein.

Presumption

(9) Where evidence is offered under this section by an affidavit from which it appears that the person making the affidavit is an officer of the Ministry of Revenue, it is not necessary to prove his signature or that he is such an officer, nor is it necessary to prove the signature or official character of the person before whom the affidavit is sworn.

(10) Judicial notice shall be taken of,

Judicial  
notice

(a) all orders or regulations made under this Act; and

(b) a collection agreement entered into under this Act or any agreement for the collection by Canada of the taxes imposed under the income tax statute of an agreeing province,

without such orders, regulations or agreements being specially pleaded or proven.

(11) Every document purporting to be an order, direction, demand, notice, certificate, requirement, decision, assessment, discharge of mortgage or other document purporting to have been executed under, or in the course of administration or enforcement of, this Act over the name in writing of the Provincial Minister, his deputy, or an officer authorized by regulation to exercise powers or perform duties of the Provincial Minister under this Act, shall be deemed to be a document signed, made and issued by the Provincial Minister, his deputy or the officer unless it has been called in question by the Provincial Minister or by some person acting for him or Her Majesty.

Proof of  
documents

(12) For the purposes of this Act, the day of mailing of any notice of assessment or notification described in subsection 10 (4) shall, in the absence of any evidence to the contrary, be deemed to be the day appearing from such notice or notification to be the date thereof unless called in question by the Provincial Minister or by some person acting for him or Her Majesty.

Mailing  
date

(13) Where any notice of an assessment has been sent by the Provincial Minister as required by this Act, the assessment shall be deemed to have been made on the day of mailing of the notice of assessment.

Date when  
assessment  
made

(14) Every form purporting to be a form prescribed or authorized by the Provincial Minister shall be deemed to be a form prescribed by order of the Provincial Minister under this Act unless called in question by the Provincial Minister or by some person acting for him or Her Majesty.

Forms pre-  
scribed or  
authorized

(15) A document purporting to be a collection agreement entered into under this Act or an agreement with Canada for the collection of tax imposed under the income tax statute of an agreeing province that is,

Proof of  
provision of  
collection  
agreements

(a) published in the *Canada Gazette*; or

(b) certified as such by or on behalf of,

(i) the Provincial Minister, or

(ii) the Provincial Treasurer, the Provincial Secretary-Treasurer or the Minister of Finance of the appropriate agreeing province,

shall be received as *prima facie* evidence of the contents thereof.

Proof of  
return

(16) In any prosecution for an offence under this Act, the production of a return, certificate, statement or answer required by or under this Act or a regulation, purporting to have been filed or delivered by or on behalf of the person charged with the offence or to have been made or signed by him or on his behalf, shall be received as *prima facie* evidence that such return, certificate, statement or answer was filed or delivered by or on behalf of that person or was made or signed by him or on his behalf.

Proof of  
certificate  
of the  
Provincial  
Minister

(17) Every certificate by the Provincial Minister as to,

(a) a taxpayer's tax payable under the Federal Act as defined in clause 3 (6) (a); or

(b) a taxpayer's income for the year as defined in clause 3 (6) (d),

is *prima facie* evidence that a taxpayer's tax payable under the Federal Act, or his income for the year, as the case may be, is the amount set out therein.

Certificates  
of the  
Minister of  
National  
Revenue and  
his officials

(18) Where a collection agreement is entered into, any document or certificate that is executed or issued by the Minister, the Deputy Minister of the Department of National Revenue for Taxation, or an official of the Department of National Revenue on behalf or in place of the Provincial Minister, his deputy or an officer of his Ministry, shall be deemed, for all purposes of this Act, to be executed or issued by the Provincial Minister, his deputy or an officer of the Ministry of Revenue, as the case may be.

Royal  
Canadian  
Mounted  
Police

(19) Where a collection agreement is entered into, a reference in this section to the Ontario Provincial Police Force shall be construed as a reference to the Royal Canadian Mounted Police. R.S.O. 1970, c. 217, s. 47 (5-19); 1972, c. 1, s. 1.

## PART IV—COLLECTION OF TAX

## COLLECTION AGREEMENT

50.—(1) The Treasurer, with the approval of the Lieutenant Governor in Council, may, on behalf of the Government of Ontario, enter into a collection agreement with the Government of Canada pursuant to which the Government of Canada will collect taxes payable under this Act on behalf of Ontario and will make payments to Ontario in respect of the taxes so collected in accordance with such terms and conditions as the collection agreement prescribes.

Agreement  
authorized

(2) The Treasurer, with the approval of the Lieutenant Governor in Council, may, on behalf of the Government of Ontario, enter into an agreement amending the terms and conditions of a collection agreement entered into pursuant to subsection (1).

Supple-  
mental  
agreements  
authorized

(3) Where a collection agreement is entered into, the Minister, on behalf of, or as agent for, the Provincial Minister, is hereby authorized to employ all the powers, to perform all the duties and to exercise any discretion that the Provincial Minister or the deputy head has under this Act including the discretion to refuse to permit the production in judicial or other proceedings in Ontario of any document that it is not, in the opinion of the Minister, in the interests of public policy to produce.

Transfer  
of powers  
and duties

(4) Where a collection agreement is entered into, the Deputy Minister of National Revenue for Taxation of Canada may,

Idem

(a) employ all the powers, perform the duties and exercise any discretion that the Minister has under subsection (3) or otherwise under this Act; and

(b) designate officers of his Department to carry out such functions, duties and powers as are similar to those that are exercised by them on his behalf under the Federal Act. R.S.O. 1970, c. 217, s. 48.

51.—(1) Where a collection agreement is entered into pursuant to section 50, the Government of Canada may collect the tax payable under subsection 3 (3) on behalf of Ontario.

Authority  
to collect  
tax

(2) Where the aggregate of payments made to Ontario pursuant to subsection (1) exceeds the "federal share of the costs of the 1978 Economic Stimulation Program", as

Authority  
to make  
adjusting  
payment

prescribed, the Treasurer may make an adjusting payment which shall be paid out of the Consolidated Revenue Fund to the Government of Canada.

Idem

(3) Where a collection agreement is entered into, the whole or any part of the amount of an adjusting payment that may be made pursuant to subsection (2) may be recovered by the Government of Canada in accordance with the terms and conditions contained in the collection agreement providing for the recovery of any amount received by Ontario in excess of the amount to which it is entitled.

Calculation  
of adjusting  
payment

(4) The amount of the adjusting payment to be made under subsection (2) shall be the amount calculated in the prescribed manner by which the aggregate of payments made to Ontario pursuant to subsection (1) exceeds the "federal share of the costs of the 1978 Economic Stimulation Program". 1978, c. 20, s. 3.

#### PAYMENTS ON ACCOUNT

Application  
of payments  
by taxpayer

**52.**—(1) A collection agreement may provide that, where any payment is received by the Minister on account of tax payable by a taxpayer for a taxation year under this Act, the Federal Act or an income tax statute of another agreeing province, or under any two or more such Acts or statutes, the payment so received may be applied by the Minister towards the tax payable by the taxpayer under any such Act or statute in such manner as is specified in the agreement, notwithstanding that the taxpayer directed that the payment be applied in any other manner or made no direction as to its application.

No further  
liability

(2) Any payment or part thereof applied by the Minister in accordance with a collection agreement towards the tax payable by a taxpayer for a taxation year under this Act,

(a) relieves the taxpayer of liability to pay such tax to the extent of the payment or part thereof so applied; and

(b) shall be deemed to have been applied in accordance with a direction made by the taxpayer. R.S.O. 1970, c. 217, s. 49.

#### DEDUCTIONS AT SOURCE

Where no  
action by  
employee

**53.** Where a collection agreement is entered into and an amount is remitted to the Minister under section 11 on account of the tax of an individual who is resident on the last day of the taxation year in another agreeing province,

- (a) no action lies for the recovery of such amount by that individual; and
- (b) the amount may not be applied in discharge of any liability of that individual under this Act. R.S.O. 1970, c. 217, s. 50.

**54.**—(1) Where a collection agreement is entered into, Application of tax paid by employee an individual resident in Ontario on the last day of the taxation year is not required to remit any amount on account of tax payable by him under this Act for the taxation year to the extent of the amount deducted or withheld on account of his tax for that year under the income tax statute of another agreeing province.

(2) Where the total amount deducted or withheld on Idem account of tax payable under this Act and under the income tax statute of another agreeing province by an individual resident in Ontario on the last day of the taxation year to whom subsection (1) applies exceeds the tax payable by him under this Act for that year, section 19 of this Act applies in respect of such individual as though the excess were an overpayment under this Act. R.S.O. 1970, c. 217, s. 51.

**55.**—(1) In this section,

Interpretation

- (a) “adjusting payment” means a payment, calculated in accordance with this section, made by or on the direction of the Government of Ontario to a non-agreeing province;
- (b) “amount deducted or withheld” does not include any refund made in respect of that amount;
- (c) “non-agreeing province” means a province that is not an agreeing province.

(2) Where in respect of a taxation year a non-agreeing Adjustments between Ontario and non-agreeing province province is authorized to make a payment to Ontario that, in the opinion of the Treasurer, corresponds to an adjusting payment, the Lieutenant Governor in Council may authorize the Treasurer to make an adjusting payment to that non-agreeing province and enter into any agreement that may be necessary to carry out the purposes of this section.

(3) Where a collection agreement is entered into, the Basis of payment under collection agreement adjusting payment that may be made pursuant to subsection (2) may be made by the Government of Canada where it has agreed to act on the direction of Ontario as communicated by the Treasurer to the Minister.

Calculation  
of adjusting  
payment

(4) The adjusting payment to be made under this section shall be in an amount that is equal to the aggregate of the amounts deducted or withheld under section 11 in respect of the tax payable for a taxation year by individuals who,

- (a) file returns under the Federal Act;
- (b) are taxable thereunder in respect of that year; and
- (c) are resident on the last day of that year in the non-agreeing province to which the adjusting payment is to be made.

Where no  
action by  
employee

(5) Where an adjusting payment is to be made and there has been an amount deducted or withheld under section 11 on account of the tax for a taxation year of an individual who is taxable under the Federal Act in respect of that year and who is resident on the last day of that taxation year in the non-agreeing province,

- (a) no action lies for the recovery of such amount by that individual; and
- (b) the amount may not be applied in discharge of any liability of that individual under this Act.

Application  
of tax paid  
by employee

(6) Where an adjusting payment to a non-agreeing province is to be made under this section for a taxation year, an individual resident in Ontario on the last day of the taxation year is not required to remit any amount on account of tax payable by him under this Act for the taxation year to the extent of the amount deducted or withheld on account of his income tax for that year under the law of that non-agreeing province.

Idem

(7) Where an adjusting payment to a non-agreeing province is to be made under this section for a taxation year, the total amount deducted or withheld on account of tax payable under this Act and on account of the income tax payable under the law of the non-agreeing province by an individual resident in Ontario on the last day of the taxation year to whom subsection (6) applies exceeds the tax payable by him under this Act for that year, section 19 of this Act applies in respect of such individual as though the excess were an overpayment under this Act. R.S.O. 1970, c. 217, s. 52 (1-7).

Adjusting  
payment to  
non-  
agreeing  
province  
under  
collection  
agreement

(8) Where a collection agreement is entered into and the Government of Canada has agreed in respect of a taxation

year to carry out the direction of Ontario and to make an adjusting payment on behalf of Ontario, the adjusting payment,

- (a) shall be made out of any moneys that have been collected on account of tax under this Act for any taxation year; and
- (b) shall be the amount calculated by the Minister to be the amount required to be paid under subsection (4),

and the payment thereof discharges any obligations the Government of Canada may have with respect to the payment to Ontario of any amount deducted or withheld under section 11 to which subsection (5) applies. R.S.O. 1970, c. 217, s. 52 (8); 1978, c. 11, s. 4.

#### RECIPROCAL ENFORCEMENT OF JUDGMENTS

**56.**—(1) A judgment of a superior court of an agreeing province under that province's income tax statute, including any certificate registered in such superior court in a manner similar to that provided in subsection 31 (2), may be enforced in the manner provided in the *Reciprocal Enforcement of Judgments Act*. Enforcement  
of judgments  
R.S.O. 1980,  
c. 432

(2) For the purposes of subsection (1), where a judgment of a superior court of an agreeing province is sought to be registered under the *Reciprocal Enforcement of Judgments Act*, such judgment shall be registered, notwithstanding that it is established that one or more of the provisions of section 3 of that Act apply. Idem

(3) For the purposes of subsection (1), the Lieutenant Governor in Council may make regulations to enable the enforcement of judgments in respect of taxes in agreeing provinces to be enforced in Ontario. R.S.O. 1970, c. 217, s. 53. Idem



